

# JAMMU DEVELOPMENT AUTHORITY



Division No.II

Jammu

STANDARD BIDDING DOCUMENT

**Request for Proposal for engagement of CA firms  
empanelled with C & AG for appointment as Auditors  
of Jammu Development Authority for the Financial Year  
2025-2026, 2026-2027 and 2027-2028.**

COST OF DOCUMENT

Rs. 1000.00



OFFICE OF THE EXECUTIVE ENGINEER  
JAMMU DEVELOPMENT AUTHORITY DIVISION NO. II, JAMMU

**NOTICE INVITING TENDER**

**e-NIT No. JDA/II/e-NIT/2025-26/02 Dated 03-04-2025**

Executive Engineer, JDA Division No. II, Jammu on behalf of Vice Chairman, JDA, invites tenders by e-tendering on **item Rate** from **REGISTERED FIRMS** for the works whose particulars are given below:-

S. No	Name of Work	Name of the office	Min. Reserved Bid (Incl. all Taxes) Per Month	Earnest Money (in Rs.)	Cost of document (in Rs )	Contract Period
1	2	3	4	5	6	7
	Request for proposal for engagement of CA firms empanelled with C & AG for appointment as Auditors of Jammu Development Authority for the Financial Year 2025-2026, 2026-2027 and 2027-2028.	Vice Chairman, JDA	Rs. 50,000/-	25,000/-	Rs.1000/-	Three Year

1. Date of Publishing **03.04.2025**.
2. The Bidding documents can be seen and downloaded from the website <http://jktenders.gov.in> from **03.04.2025 (1800 Hrs) to 17.04.2025 (1300 Hrs.)**.
3. The Bids shall be deposited in electronic format on the website <http://jktenders.gov.in> from **03.04.2025 (1800 Hrs) to 17.04.2025 (1300 Hrs.)**.
  - a. The bids received will be opened on **17.04.2025 (1400 Hrs)**.
  - b. The complete bidding process will be on line.
4. Bid documents can be seen at and downloaded from the website <http://jktenders.gov.in> Bid documents contain qualifying criteria for bidder, specifications, bill of quantities, conditions and other details.
5. Bids must be accompanied by cost of Tender document in form of Bank Receipt (Proforma enclosed) with other Bid documents of RFP as specified payable in favour of **Vice Chairman, Jammu Development Authority, Jammu** and Bid security (EMD) will have to be in form of CDR / FDR pledged in favour of **FA/CAO, JDA Vikas Bhawan, Rail Head Complex, Jammu.**

6. Submissions of hard copies for all the bidders are not required, only L-1 (successful bidder) shall submit the hard copies after opening of financial bid.
7. The successful bidder L-1 should submit hard copies along with original documents in respect of Bank Receipt, EMD and self attested copies of all other relevant documents in the office FA/CAO, JDA, Vikas Bhawan, RHC, Jammu within 7 days from the date opening financial bid.

The Technical Bids and Financial Bids will be opened online in the office of the **Executive Engineer, JDA Division No. II, Nehru Market , Jammu.**

If the office happens to be closed on the date of opening of the bids as specified, the bids will be opened on the next working day at the same time and venue.

8. The bid for the work shall remain open for acceptance for a period of **90 days** from the date of opening of bids.
9. Other details can be seen in the bidding documents.
10. The Firm should have adequate trained staff in his establishment.
11. **Instruction to bidders regarding e-tendering process**
  - a. The interested bidder can download the bidding document from the website <http://jktenders.gov.in>
  - b. To participate in bidding process, bidders have to get (DSC) "Digital Signature Certificate" as per Information Technology Act-2000, to participate in online bidding. This certificate will be required for digitally signing the bid. Bidders can get above mentioned digital certificate from any approved vendors. The Bidders, who already possess valid (DSC) Digital Signature Certificates, need not to procure new Digital Signature Certificate.
  - c. The bidders have to submit their bids online in electronic format with Digital Signature. The bids cannot be uploaded without Digital Signature. No Proposal will be accepted in physical form.
  - d. Bids will be opened online as per time schedule mentioned in Para 3 (a).
  - e. **Before submission of online bids, bidders must ensure that scanned copies of all the necessary documents have been attached with bid, failing which, their offer shall be rejected.**
  - f. The department will not be responsible for delay in online submission of bids whatsoever reasons may be.
  - g. All the required information for bid must be filled and submitted online.
  - h. Bidders can contact the undersigned for any other relevant details in respect of e- bidding process.
  - i. For any query/ clarification contact 0191-2474370 or vcjda@rediffmail.com.

12. The guidelines for submission of bid online can be downloaded from the website <http://jktenders.gov.in>

NO:- JDA/II/09-16  
Dated 03.04.2025

**Sd/-**  
**Executive Engineer**  
**JDA Division No.II**  
**Jammu**

**Copy to the.:-**

- 1/- Vice-Chairman, JDA, Jammu for information.
- 2/- Superintending Engineer, JDA, Jammu for information.
- 3/- Joint Director Information Department Jammu for publication of tender notice in two leading English News papers.
- 4/- Financial Advisor & CAO JDA, Jammu for information.
- 5/- Executive Engineer, JDA, Division No. I, Jammu for information.
- 6/ Sr. Programmer, JDA Jammu for information.
- 7-8/- Head Draftsman/Asstt. Accounts Officer JDA Division No II Jammu.

**INSTRUCTIONS FOR BIDDERS****Tenders to be submitted under two cover system****A) COVER 1st (Technical Cover) containing following documents:-**

1. Application form in prescribed format duly signed by the bidder of RFP
2. Scanned copy of Tender fee.
3. Scanned copy of Payment towards EMD (Earnest Money Deposit)
4. Scanned copies of below mentioned documents shall be attached from My Document area for bidders:-
  - I. Copy of PAN Card of CA Firm.
  - II. Name of the Firm.
  - III. Address of the Firm.
  - IV. E mail ID and mobile number of Bidder
  - V. Copy of GST Registration of Firm, if applicable.
  - VI. Proof of latest Return in GSTR-3B.
  - VII. Year of establishment of Firm(s). Copy of Registration/Incorporation Certificate.
  - VIII. Registration certificate of the Firm issued by Institute of Chartered Accountant of India(ICAI) as on 01.04.2025.
  - IX. The Chartered Accountants Firm should be empanelled with the office of C&AG of India for the Financial Year 2024-25. Copy of the empanelment letter of C&AG for Financial Year 2024-2025.
  - X. The Chartered Accountants Firm must have office in Jammu and Kashmir.
  - XI. The firm or any partner of the firm should not be blacklisted by any Government Departments, C&AG, PSUs or any other organization in respect of any assignment or behavior. The firm has to submit the No blacklisting certificate.
  - XII. Number of Partners in the firm (Attach latest certificate issued by ICAI).
  - XIII. Number of semi qualified assistant (Intermediate-Both Groups) (attach copy).
  - XIV. Experience of Statutory Audit in Central/ State PSUs/ Board/ Authority/ JK Bank/ PSB(attach copy).

**B) Cover 2<sup>nd</sup> (Financial Bid cover):-**

**Rates are to be submitted by the bidders in the BOQ.**

**Sd/-  
Executive Engineer  
JDA Division No.II  
Jammu**

## Terms & Conditions

### **1. Background**

Jammu Development Authority has been set up under Section 3 of J&K Development Act 1970. The main objective is to promote and secure development of Local Areas of Jammu. It has the power to acquire, to hold, to manage, dispose of land and other properties and to execute other infrastructural development works. It is responsible for preparation and implementation of Master Plan for the Jammu City in order to provide for planned development of requisite physical and social infrastructure.

This document presents the Terms of Reference for the Auditors of JAMMU DEVELOPMENT AUTHORITY (*hereinafter referred to as JDA*).

### **2. Objectives of Audit**

CA firms with C&AG empanelled and having majority of partners in its Office at Jammu may apply to JDA for conducting the statutory audit of JDA for the financial year 2025-2026, 2026-2027 and 2027-28. The objective of audit is that the annual accounts of JDA reflect true and correct state of its affairs, true and correct income and expenditure statement, true and correct receipt and payment account of Nazul funds and JDA funds separately. That JDA is compliant for all related laws, taxes, cess duties if any. It has to be continuous statutory audit to ensure that internal financial controls are effective and commensurate.

1. The complete bid/tender documents can be viewed and procured/downloaded and processed at Public Procurement Portal <https://www.jktenders.gov.in>.
2. The tender can also be downloaded from the official website of Jammu Development Authority but will be processed on
3. Bidder must upload their bids along with scanned copy/receipt of tender fee of Rs. 1000 (Rupees one thousand) only for the respective service in the shape of Demand Draft (Non-refundable) from Registered/ Nationalized Bank pledged to Vice Chairman JDA by or before last date of submission of bids given in the tender documents, the receipt of the same may be uploaded with the tender. The successful bidder should submit hard copy along with original documents in respect of cost of tender documents, EMD and self attested copies of all relevant documents, as per NIT in sealed envelope in the office of the Vice Chairman Jammu Development Authority.

### **3. Scope of the Audit and Outputs**

The audit will be conducted on an ongoing basis. Specific areas of coverage of the audit will include the following as per requirement and new areas can also be added by the Authorities.

- Audit of 100% vouchers related to each and every object undertaken by JDA, turnover, other income, salaries, purchases, expenses, assets and liabilities.

- Compliance of statutory obligation under section 21 of J&K Development Authority Act, 1970.
- Bank and Fixed Deposits reconciliation.
- Balance confirmation of parties.
- Effective Internal financial controls.
- Adherence to accounting principles and Accounting Standards.
- Evaluation of Contracts, Bank Guarantees
- Audit of transactions pertaining to all taxes, duties, levies, cesses, charges, rates assessment fines, penalties and filing of periodic returns as per relevant statutory laws in force.
- Audit of Authority and Nazul accounts maintained separately as custodian of administration of UT for Jammu Province.

#### 4. Selection Criteria

The offers shall be evaluated on the following parameters on a scale of 100 marks. The applicants will be awarded marks for each of the parameters as per following details. The 80 marks shall be awarded for technical qualification and 20 marks for financial offers.

The Financial Bids of top three firms who score highest marks in the technical offers (80 marks) shall be opened to determine the best offers after taking into consideration the financial offers subject to qualify 50 marks.

S. NO.	Parameters	Basis of Marks	Maximum Marks
I	<b>Techno-Commercial Weightage (80%)</b>		
1.	Year of establishment of firm(s) since date of registration	1 mark per year	10 marks
2.	Number of Partners/ CA employees (Stationed at Head Office in J&K)	1 mark for each associate member (partner) and 2 marks for each fellow member	10 marks
3.	Number of semi qualified assistant (inter Chartered Accountant) in firm (Semi Qualified Assistant having registered principal office in J&K)	1 mark for each semi-qualified assistant	5 marks
4.	The firm having the experience of Statutory audit of CPSE/ PSB/ JK Bank/ SPSE	1 mark for each year	10 marks
5.	Firm having experience of consultancy/ audit of Government Organization/ bodies/ PSU's/ Departments under HUDD	5 marks for experience	15 marks
6.	Firm having experience of providing Audit service/ tax consultancy/ Accounting Service to Government Organizations/ Departments/ PSU's in J&K during 2023-24	1 mark for each assignment for 2023-24	15 marks

7.	J&K stationed partner/ partners of the firm having completed the Certificate Course on Public Finance and Government Accounting (ICAI)	5 marks for each partner	5 marks
8.	J&K stationed partner/ partners of the firm having completed the DISA (ICAI)	5 marks for each partner	10 marks
Sub-Total			80 marks
<b>II Financial Weightage (20%)</b>			20 marks
<b>TOTAL</b>			100 marks

### 5. Audit Reporting and Opinion

The Statutory auditor should review and assess the analysis drawn from the audit evidence obtained as the basis for their conclusion on the efficiency and effectiveness of systems, processes and controls.

The report should be discussed with VC/FA and should be structured in a manner giving the observations, the implications of the observations, the suggested recommendation/solutions and the management comments/agreed actions.

### 6. Timelines and submission of reports

The auditor will commence their audit from 1st April, 2025 and submit their audit report on monthly basis. A summary presentation to be made on each month Audit meetings stating the key observations and its implications with suggested solutions and the management comments/agreed actions.

### 7. Terms of Appointment, minimum qualification criteria and Payment

JDA intends to engage a reputed CA firm for the proposed engagement having proven track record of Statutory audits for not less than 10 years of PSE/ PSB having office in J&K. The firm must have ongoing statutory audit of organization similar in nature. The firm or any Partner of the firm should not be in blacklisted by any PSU, Government, Board or any other organization of similar nature.

It is mandatory for the audit team to perform statutory audit at the premises of the JDA. The audit team must manage accommodation and all other logistics on its own within the quoted cost. No out-of-pocket expenses shall be provided to the team. The payment of audit fees will be on a monthly basis with a 15-day credit period from invoice date and submission of monthly audit report and the amount will be fixed as per the final minimum bid selected in tendering process.

All taxes, fees to be deducted or charged will be as per relevant law in force and the audit fees will be inclusive of such taxes by the audit firm raising the invoice.

### 8. Tendering Process

Interested firms meeting all the pre-qualification criteria as mentioned above must upload their offer in the prescribed Technical and BOQ form and Annexures of the RFP in <http://www.jktenders.gov.in>.

- i) The Technical bid should not contain any indication of price offered; else the entire bid will be rejected.

- ii) Financial bids shall be opened only after due scrutiny of Technical bids in respect of technically eligible bidders only. The date and time of opening of financial bids shall be intimated to the technically eligible bidders later.
- iii) If some discrepancies are found between the rates given in words & figures, the rate as quoted in words shall be adopted.
- iv) The tendering authority retains the right to accept or reject even the best offer without assigning any reason thereof

#### **9. Bid Price**

Minimum Reserved Bid: - Rs. 50,000/- (Rupees Fifty thousand only) per month including of all Taxes. No conveyance allowance and out of pocket expenses will be provided to the representative of the firm conducting the continuous Statutory audit.

#### **10. Opening of financial bids**

The bidders who are technically qualified will be intimated about the date of opening of financial bid.

#### **11. Compliance:**

1. The Chartered Accountant firm shall not sub contract the assigned work.
2. The Chartered Accountant firm shall work in strict confidence and shall ensure that the related data or information in respect of the work/service is dealt with the strict confidentiality and secrecy.
3. Assigned work shall be completed within the time frame specified by the Income Tax Authority/JDA.
4. Neither the Chartered Accountant firm, nor its associate should have any interest in the business of the Authority.
5. The chartered Accountant firm shall ensure that the record provided to them by the Authority and any information generated from the record provided shall not be used for any other purposes.

#### **12. Debarring Provisions:**

The Chartered Accountant firm shall be debarred from getting the services or assignment:

1. If the firm obtains contract on false information/misstatement.
2. If the firm does not work as per the norms of JDA/Income Tax Authorities/letter of award.
3. If the firm fails to maintain/ honor confidentiality and secrecy of the Authority.

**Sd/-**  
**Executive Engineer**  
**JDA Division No.II**  
**Jammu**

**TECHNICAL BID**

## Annexure -I

S.No.	Particulars		
	(SUPPORTING Documents required to be submitted along with the Form)	Document attached	
1	Name of the firm	YES/NO	
2	Address of the firm	YES/NO	
3	Phone No. Fax No. and email id	YES/NO	
4	Year of establishment of Firm(s) copy of Registration/Incorporation Certificate (attach copy)	YES/NO	
5	PAN No. (Attach copy of PAN Card)	YES/NO	
6	Firm GSTIN (attach copy of Registration)	YES/NO	
7	Registration No. with ICAI (Attach latest certificate issued by ICAI)	YES/NO	
8	Number of Partners in the firm (Attach latest certificate issued by ICAI)	YES/NO	
9	Number of semi qualified assistant (Intermediate-Both Groups (attach copy)	YES/NO	
10	Experience of Statutory Audit in Central/State PSUs/ Board/ Authority/JK Bank/PSB (copy attach)	YES/NO	
11	The firm having office in J&K (Attach latest certificate issued by ICAI)	YES/NO	
12	Copy of the empanelment letter of C&AG	YES/NO	
13	Tender Fee proof	YES/NO	
	EMD payment proof	YES/NO	
	No blacklisting certificate	YES/NO	

I certify that all the terms and conditions of the tender documents are acceptable to us.

Date:  
OFFICE SEAL

Signature:  
Name:  
Designation:

Application Form  
PRE- QUALIFICATION-CUM-TECHNICAL BID  
(To BE FILLED IN BY BIDDER AND ENCLOSE SUPPORTING AS INDICATED)

Sl.No.	Particulars	
1.	Name & address of the head office of the firm (Submit copy of Firm constitution document regarding address of the firm)	
2.	Name & Address of authorized/ Managing partner	
3.	Telephone Number with STD code	
4.	Mobile No.(s) of Managing Partner	
5.	e-mail ID	
6.	PAN of the firm (Submit Copy also)	
7.	GSTIN (if applicable) (Submit Copy also)	
8.	Empanelment Number with C&AG (Submit copy of Evidence)	
9.	The year-wise gross professional fee received/earned (Turnover) by the firm in last three financial years	
10.	Experience in Audit of Annual Accounts of Central Autonomous bodies / other state or central organization or office/ Public Sector Undertakings for last two years	
11.	Details of Partners	
12.	Numbers of Article Clerk/ Staff and other staff on payroll of firm	
13.	Other Experience of the firm	

Certified that the above particulars are correct. In the event of any information found to be incorrect, is it at any time. JDA is at liberty to reject the proposal/work awarded to this CA Firm.

Date:  
OFFICE SEAL

Signature:  
Name:  
Designation: